

INTERGOVERNMENTAL REVENUES

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LOUISIANA DOTD - TRAFFIC SIGNAL MAINTENANCE

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 432100 .1014321

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 48:193	Agreement between the Louisiana DOTD, Office of Engineering, and the Parish of East Baton Rouge, dated 7/1/03 Resolution 42729, 8/13/03

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 48:193 directs the Department of Highways (now the Department of Transportation and Development) to repair and keep in operating condition at its sole cost and expense all municipal roads or streets that form a continuation of the system of state highways. Further, this statute states that at the request of the governing authority of a municipality the work may be contracted out to the municipality, but all such maintenance costs must be borne by the state.

Local: An agreement between the State of Louisiana, Department of Transportation and Development, Office of Engineering, and the Parish of East Baton Rouge dated July 1, 2003, carries out the provisions set forth in L.R.S. 48:193. In this agreement the City of Baton Rouge agrees to maintain the 234 traffic signal lights listed on the attachment to the agreement, for which maintenance the D.O.T.D. agrees to reimburse the City of Baton Rouge. This agreement is effective from July 1, 2003, through June 30, 2004. Resolution 42729, dated August 13, 2003, authorizes the Mayor to sign the 2003-04 agreement with the state.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Engineering Division.

Transmittal: Recorded as remitted to the Finance Department–Accounting Division.

DISTRIBUTION OF PROCEEDS:

None.

PAYOR OF FEE:

In the agreement between the state and the City-Parish, the City-Parish agrees to maintain the 234 traffic signal lights on the list attached to the agreement. In exchange for these maintenance obligations assumed by the City, the Department of Transportation and Development agrees to reimburse the City-Parish at a fixed rate.

COMPUTATION OF FEE:

The agreement of July 1, 2003, provides that the municipality will be reimbursed for 234 approved traffic light installations at the rate of \$2,100 per signal per year. For each traffic signal added during the year, the maintenance costs are computed in a pro-rated basis of the yearly amount for the number of months remaining in the year.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DOTD - TRAFFIC SIGNAL MAINTENANCE (CITY)					ACCOUNT NUMBER 001 . . 432100.1014321			
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	(234,150)	-49.01%	0	0.00%
February	0	0.00%	0	0.00%	234,150	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	234,150	49.01%	243,600	49.79%
August	234,150	50.00%	234,150	50.00%	0	49.01%	0	49.79%
September	0	50.00%	0	50.00%	0	49.01%	0	49.79%
October	0	50.00%	0	50.00%	0	49.01%	0	49.79%
November	0	50.00%	0	50.00%	0	49.01%	0	49.79%
December	234,150	100.00%	234,150	100.00%	243,600	100.00%	245,700	100.00%
TOTAL/% Chg	468,300	0.90%	468,300	0.00%	477,750	2.02%	489,300	2.42%

NOTES: The total number of signals for 2000-01 was 223; for 2001-02, 223; for 2002-03, 232; and for 2003-04, 234.

DEPARTMENT OF MILITARY AFFAIRS

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 432103 . 1014323

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
1950 Civil Defense Act, amended by Public Law 85-606 of 8/8/58 FEMA Civil Preparedness Guide No.1-3 of 08/92, amended 10/92	Louisiana Revised Statutes 29:721-736	Ordinances 262, 8/12/53 8434, 6/10/87

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: The **Civil Defense Act of 1950** provides for the responsibility for civil defense to be vested primarily in the several states and their political subdivisions, with the federal government providing necessary coordination, guidance, and support. Equipment that is determined by the Federal Office of Emergency Preparedness to be necessary to a civil defense organization will be financed in part by the federal government. The 1950 Act was amended by **Public Law 85-606** of August 8, 1958, which further provides for the federal government to pay one-half of the cost of necessary state and local civil defense personnel and administrative expenses. The **Federal Emergency Management Agency's Civil Preparedness Guide 1-3, Comprehensive Cooperative Agreement General Program Guidelines**, assists state and local officials on procedures to follow when receiving financial assistance and provides general information for emergency management programs for use by state and local governments in developing, maintaining, and improving emergency management capabilities.

State: **L.R.S. 29:721-736** (the Louisiana Emergency Assistance and Disaster Act) provides for state and local civil defense and emergency preparedness agencies and the organization, powers, duties, functions, responsibilities, personnel, and funding thereof.

Local: **Ordinance 262** of August 12, 1953, establishes a local organization for civil defense in accordance with the State Civil Defense Plan and Program for the City of Baton Rouge. **Ordinance 8434** of June 10, 1987, amends Ordinance 262 so as to include the entire Parish of East Baton Rouge.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The State of Louisiana Military Department, Office of Homeland Security & Emergency Preparedness, receives these funds from the federal Office of Emergency Preparedness.

Transmittal: Remitted to Finance Department-Revenue Division.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Up to 50% of the cost of the equipment that is necessary to the civil defense program, as determined by the federal Office of Emergency Preparedness, is financed by the **federal government** and equally matched by the state from any source it determines is consistent with its laws. Such equipment does not include items that the local community utilizes in combating local disasters except when required in unusual quantities dictated by the requirements of the civil defense plans. In addition, the federal government is authorized to make financial contributions to the states not to exceed one-half of the total cost of necessary state and local civil defense personnel and administrative expenses.

COMPUTATION OF FEE:

The City-Parish is reimbursed up to a **maximum of 50% of the personnel and administrative costs**

authorized under the FEMA Program. This reimbursement is based upon a formula; the federal government remits a lump sum to the state, of which two-thirds is allocated among participating parishes. The more parishes there are that participate, the lower the amounts allocated to each one. The salaries of the Office of Homeland Security & Emergency Preparedness employees are authorized reimbursable costs. The personnel portion for the most part remains fixed, while the administrative portion of the reimbursable costs may vary each month. Upon approval by the federal government of a projected capital expenditure that may be used directly for civil defense, the City-Parish may purchase the item and submit the required documents to the federal government. The City-Parish is then reimbursed **up to 50% of the cost of the capital item.**

By the end of the first quarter of each federal fiscal year the state Office of Homeland Security & Emergency Preparedness advises the City-Parish of the amount of money allocated to East Baton Rouge Parish for that year. During the year, if additional amounts are available from program surplus, those additional amounts are distributed among the parishes.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

DEPARTMENT OF MILITARY AFFAIRS - OFFICE OF EMERGENCY PREPAREDNESS					ACCOUNT NO. 001 . . 432103.1014323			
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	5,593	7.64%	0	0.00%	5,620	8.10%	0	0.00%
March	5,593	15.27%	11,187	14.58%	0	8.10%	10,673	9.54%
April	0	15.27%	5,593	21.87%	5,620	16.20%	0	9.54%
May	5,594	22.91%	5,593	29.16%	11,239	32.41%	10,673	19.09%
June	11,187	38.19%	5,594	36.45%	0	32.41%	5,336	23.86%
July	5,593	45.83%	5,593	43.74%	0	32.41%	5,336	28.63%
August	0	45.83%	0	43.74%	11,239	48.61%	27,281	53.03%
September	0	45.83%	5,594	51.03%	0	48.61%	10,673	62.57%
October	11,187	61.10%	11,187	65.61%	16,859	72.91%	0	62.57%
November	5,594	68.74%	0	65.61%	0	72.91%	5,337	67.34%
December	22,890	100.00%	26,392	100.00%	18,788	100.00%	36,520	100.00%
TOTAL/% Chg	73,231	-75.25%	76,733	4.78%	69,366	-9.60%	111,829	61.22%

NOTES: Amounts are recorded in the month received by the City-Parish. Sometimes several months' payments are combined in one check. Included in December 2001 is \$9,559.54, representing additional funds available from surplus. The amount shown in August 2003 also represents additional funds available from surplus. The 61.22% increase in revenues for 2003 is partially due to the \$27,281.39 in surplus funds, and also due to the large increase in the new allocation, which began in October 2003.

**LOUISIANA DEPARTMENT OF EDUCATION —
JUVENILE MEAL REIMBURSEMENT**

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 432106 . 1014326

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
42 U.S.C. § 1751-1788 (National School Lunch Act)	Agreement between Louisiana Dept. of Education and U.S. Dept. of Agriculture	Agreement between City Police Juvenile Detention Center and Louisiana Dept. of Education, Bureau of Food and Nutrition Services

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: The objective of the **National School Lunch Act (42 U.S.C. 1751-1788)** is to safeguard the health and well-being of the nation's children and to encourage the domestic consumption of nutritious agricultural commodities and other food by assisting the states in providing an adequate supply of food and other facilities for the establishment, maintenance, operation, and expansion of non-profit school lunch programs.

State: An agreement between the Louisiana Department of Education and the United States Department of Agriculture provides for the implementation and regulation of a school lunch program in Louisiana.

Local: An agreement between the Baton Rouge City Police Juvenile Detention Center and the Louisiana Department of Education, Bureau of Food and Nutrition Services, provides for participation of the Juvenile Detention Center in school lunch and school breakfast programs. Effective January 1, 1994, the Department of Juvenile Services consolidated all juvenile functions and assumed control of the detention center.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Louisiana Department of Education receives the federal meal money from the United States Department of Agriculture.

Transmittal: The Department of Education remits the funds to the Juvenile Detention Center, which forwards this money on a monthly basis to the Finance Department.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The Louisiana Department of Education reimburses the City-Parish from federal funds for the cost of breakfasts and lunches for detainees at the Juvenile Detention Center. This is from the same federal free-meal program that exists in the schools to provide free breakfasts and lunches for children who cannot afford to pay.

COMPUTATION OF FEE:

The City-Parish is reimbursed for the number of meals served to eligible children, according to rates assigned by the Department of Education. The rate for the period 7/1/03 through 6/30/04 for children eligible for free meals is **\$1.20 for breakfast**, and **\$1.98 for lunch**. There is no reimbursement for supper.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DEPARTMENT OF EDUCATION					ACCOUNT NUMBER 001 . . 432106.1014326			
REVENUE TYPE	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	4,179	7.73%	0	0.00%	0	0.00%	0	0.00%
March	4,229	15.56%	7,890	14.60%	4,894	9.30%	3,019	6.30%
April	4,612	24.10%	3,714	21.47%	4,292	17.46%	6,479	19.83%
May	4,211	31.89%	4,631	30.04%	8,519	33.65%	0	19.83%
June	0	31.89%	4,686	38.71%	0	33.65%	8,674	37.94%
July	4,652	40.50%	4,554	47.14%	4,470	42.15%	4,601	47.55%
August	4,641	49.09%	4,829	56.08%	9,578	60.35%	4,500	56.95%
September	0	49.09%	0	56.08%	4,734	69.35%	0	56.95%
October	14,205	75.38%	4,963	65.26%	4,952	78.76%	8,872	75.47%
November	4,733	84.14%	4,604	73.78%	0	78.76%	0	75.47%
December	8,567	100.00%	14,169	100.00%	11,173	100.00%	11,746	100.00%
TOTAL/% Chg	54,029	17.37%	54,040	0.02%	52,612	-2.64%	47,891	-8.97%

NOTES: Amounts are shown in the month in which they were received from the state. The decrease in revenues in 2003 is the result of repairs at the Detention Facility, which did not allow the facility to house as many juveniles as usual.

LOUISIANA DOTD—STREET MAINTENANCE

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish 002 . . 432200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 48:193	Agreement between the Louisiana DOTD, Office of Engineering, and the Parish of East Baton Rouge, dated 7/1/03 Resolution 42672, 07/23/03

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 48:193 directs the Department of Highways (now the Department of Transportation and Development) to repair and keep in operating condition at its sole cost and expense all municipal roads or streets that form a continuation of the system of state highways. Further, this statute states that at the request of the governing authority of a municipality the work may be contracted out to the municipality, but all such maintenance costs must be paid by the state.

Local: An agreement between the State of Louisiana, Department of Transportation and Development, Office of Engineering, and the Parish of East Baton Rouge dated July 1, 2003, carries out the provisions set forth in L.R.S. 48:193. In this agreement the DOTD acknowledges its obligation to bear the expense of keeping in operating condition the municipal roads and streets that form a continuation of the state highway system and contracts with the parish to perform necessary repair and maintenance functions. The parish agrees to mow grass and cut or otherwise control weeds, trees, or other vegetation around signs, guardrails, and bridge ends, and to be responsible for picking up litter within the designated, dedicated, or apparent rights-of-way on the U.S., Louisiana, and Interstate routes indicated on the list attached to the agreement. The parish is to be reimbursed by the DOTD at stated rates for a total stated amount. This agreement covers the period July 1, 2003, through June 30, 2004. Resolution 42672, dated July 23, 2003, authorizes the Mayor to sign the current agreement with the state.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works—Engineering Division.

Transmittal: Recorded as remitted to the Finance Department—Accounting Division.

DISTRIBUTION OF PROCEEDS:

None.

PAYOR OF FEE:

The Department of Transportation and Development of the State of Louisiana reimburses the Parish of East Baton Rouge for the cost of maintaining certain specified roads or streets that form a continuation of the system of state highways.

COMPUTATION OF FEE:

The agreement between the Department of Transportation and Development and the Parish of East Baton Rouge states the number of miles and the rate at which the Parish will be reimbursed. As of July 1, 2003, these were as follows:

36.90 miles of divided streets at **\$1,900/mile.**
 68.45 miles of undivided streets at **\$1,150/mile.**
 26.07 miles of interstate streets at **\$5,775/mile.**

The total amount to be reimbursed during the term of this agreement is **\$299,381.75**. Reimbursement is to be made on a semi-annual basis.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DOTD - STREET MAINTENANCE (PARISH)					ACCOUNT NUMBER 002 . . 432200			
REVENUE TYP	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	(151,272)	-50.26%	0	0.00%
February	0	0.00%	0	0.00%	151,272	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	151,272	50.26%	149,691	50.00%
August	119,011	50.00%	119,011	44.03%	0	50.26%	0	50.00%
September	0	50.00%	0	44.03%	0	50.26%	0	50.00%
October	0	50.00%	0	44.03%	0	50.26%	0	50.00%
November	0	50.00%	0	44.03%	0	50.26%	0	50.00%
December	119,010	100.00%	151,272	100.00%	149,691	100.00%	149,691	100.00%
TOTAL/% Chg	238,021	0.00%	270,283	13.55%	300,963	11.35%	299,382	-0.53%

NOTE: Revenues are posted in the month they are collected.

LOUISIANA DEPARTMENT OF THE TREASURY – RIVERFRONT IMPROVEMENTS

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 432504

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:332.2 B	Cooperative Endeavor Agreement Between the State of Louisiana and the City-Parish of Baton Rouge, 4/6/98 Resolution 39197, 12/9/98 Resolution 41500, 12/12/01

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 47:332.2 B provides the disposition of the state Hotel/Motel Sales Tax collected by the state and rebated to East Baton Rouge Parish. It allows the monies in the fund to be available for capital improvements at the Riverside Centroplex, the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plans of the City of Baton Rouge.

Local: Resolution 39197 of December 9, 1998, authorizes the Mayor-President to execute a Cooperative Endeavor Agreement with the State of Louisiana in connection with the Louisiana Arts and Science Center/ Planetarium in the amount of \$6.8 million. This agreement states that the City-Parish will provide \$3.4 million and the State of Louisiana will provide \$3.4 million. Resolution 41500 of December 12, 2001, authorizes the Mayor-President to execute a Cooperative Endeavor Agreement with the State of Louisiana in connection with the Riverside Centroplex Expansion and Street Realignment Project in the amount of \$50.04 million. This agreement states that the City-Parish will provide \$24.270 million and the State of Louisiana will provide \$25.770 million.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance—Accounting Division.

Transmittal: The City-Parish receives a rebate of the .97% state Hotel-Motel tax. A portion of this rebate reimburses the General Fund for debt service payments made during the year on the City 2% bonds sold in 1998 and 2001 to finance the Riverfront Improvements.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

Persons who rent a hotel or motel room in East Baton Rouge Parish pay, among other taxes, a .97% state hotel-motel tax, which is the source for this General Fund reimbursement.

COMPUTATION OF FEE:

The following is a summary of the Riverfront Improvement Bond's annual payments:

YEAR	PLANETARIUM	CENTROPLEX	TOTAL
1998	36,153.55		36,153.55
1999	166,306.77		166,306.77
2000	200,620.83		200,620.83
2001	279,120.84	498,851.57	777,972.41
2002	337,182.29	1,198,577.08	1,535,759.37
2003	335,279.17	1,200,343.75	1,535,622.92
2004	331,242.70	1,199,860.42	1,531,103.12
2005	332,857.30	1,199,710.42	1,532,567.72
2006	332,926.04	1,200,310.41	1,533,236.45
2007	332,469.78	1,202,401.05	1,534,870.83
2008	331,712.50	1,213,147.92	1,544,860.42
2009	328,670.83	1,231,847.92	1,560,518.75
2010	324,160.42	1,251,981.24	1,576,141.66
2011	319,783.33	1,272,247.92	1,592,031.25
2012	314,157.29	1,290,894.38	1,605,051.67
2013	311,076.05	1,304,204.79	1,615,280.84
2014	309,553.13	1,315,136.87	1,624,690.00
2015	310,312.51	1,323,610.63	1,633,923.14
2016	181,117.71	1,333,712.70	1,514,830.41
2017	0.00	1,344,918.33	1,344,918.33
2018	0.00	1,354,540.42	1,354,540.42
2019	0.00	1,366,969.79	1,366,969.79
2020	0.00	1,376,379.79	1,376,379.79
2021	0.00	1,387,141.77	1,387,141.77
2022	0.00	1,400,739.16	1,400,739.16
2023	0.00	1,412,604.17	1,412,604.17
2024	0.00	1,423,395.83	1,423,395.83
2025	0.00	1,434,854.17	1,434,854.17
2026	0.00	842,187.50	842,187.50
	<u>\$5,414,703.04</u>	<u>\$32,580,570.00</u>	<u>\$37,995,273.04</u>

The Hotel-Motel Tax rebate discussed in this section provides a portion of the funds needed for payment of debt service on these bonds. The remainder comes from the Occupancy Tax (Account No. 001 . . 414000).

In 2002, for the first time, a paying agent fee of \$250 was added to the Centroplex payments, and that amount has been included above. For years after 2002, any paying agent fees charged will be added to the chart when the amount becomes known.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DEPT. OF TREASURY - RIVERFRONT IMPROVEMENTS (CITY)					ACCOUNT NUMBER 001 . . 432504			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	279,121	37.26%	337,182	44.23%	0	0.00%
March	0	0.00%	0	37.26%	0	44.23%	0	0.00%
April	0	0.00%	0	37.26%	0	44.23%	0	0.00%
May	0	0.00%	0	37.26%	0	44.23%	0	0.00%
June	0	0.00%	0	37.26%	0	44.23%	0	0.00%
July	0	0.00%	0	37.26%	0	44.23%	0	0.00%
August	0	0.00%	0	37.26%	298,803	83.43%	0	0.00%
September	0	0.00%	0	37.26%	0	83.43%	0	0.00%
October	0	0.00%	0	37.26%	0	83.43%	0	0.00%
November	0	0.00%	0	37.26%	0	83.43%	0	0.00%
December	200,621	100.00%	470,009	100.00%	126,350	100.00%	805,139	100.00%
TOTAL/% Chg	200,621	20.63%	749,130	273.41%	762,335	1.76%	805,139	5.61%

NOTE: In 2001 and 2002, the February payment was for the Planetarium, and the remainder for the Centroplex. The December 2003 payment includes \$335,279.17 for the Planetarium and \$469,859.58 for the Centroplex.

BEER TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 433100 Parish 002 . . 433100

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 26:492	Parish Ordinance, 8/13/46

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 26:492 authorizes any parish or municipality through its local governing body to impose a tax on beverages of low alcoholic content of not more than \$1.50 per standard barrel of 31 gallons. The tax is based on the amount of these beverages sold and consumed within the parish or municipality.

Local: **Parish Ordinance of August 13, 1946**, levies a tax on all beer, porter, ale, fruit juices, and/or wine having an alcoholic content of not less than one-half of one percent or more than six percent by volume of \$1.50 per standard barrel of 31 gallons or fractional part of such barrel sold for consumption in the Parish of East Baton Rouge.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Louisiana Department of Revenue and Taxation—Beverage and Tobacco Tax Section.

Transmittal: Remitted to Finance Department—Accounting Division quarterly.

Comments: Every wholesale dealer in beverages of low alcoholic content collects this tax from its customers and remits the amounts collected, along with an accounting thereof, to the state Department of Revenue by the 20th day of the month following collection.

DISTRIBUTION OF PROCEEDS:

The tax is remitted to the City-Parish less the cost of collection, which cost is retained by the State Collector of Revenue.

PAYOR OF FEE:

The tax is collected by all Louisiana wholesale dealers from **vendees in the Parish of East Baton Rouge** on each sale of beer, porter, ale, fruit juices, and/or wine having an alcoholic content of not less than one-half of one percent or more than six percent by volume.

COMPUTATION OF FEE:

Every wholesale dealer handling beverages of low alcoholic content upon which the tax has not been previously paid files, within 20 days after the expiration of each calendar month, with the Department of Revenue and Taxation of the State of Louisiana a statement under oath of the total amount of such beverages handled and the total amount sold during the preceding calendar month. The rate is **\$1.50 per standard barrel of 31 gallons**, or the fractional part of such barrel, on beverages of low alcoholic content sold for consumption in the Parish of East Baton Rouge. The correct amount of tax is remitted to the Collector of Revenue along with the monthly report. The wholesaler is allowed a **2% discount for accurately reporting and timely remitting the taxes due**.

This tax has not been increased since 1946.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

There is a statutory limitation of \$1.50 per barrel.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BEER TAX (CITY)					ACCOUNT NUMBER 001 .. 433100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	(73,193)	-33.26%	0	0.00%	0	0.00%
February	0	0.00%	0	-33.26%	0	0.00%	0	0.00%
March	23,446	7.26%	0	-33.26%	0	0.00%	70,265	18.90%
April	0	7.26%	61,907	-5.13%	0	0.00%	0	18.90%
May	0	7.26%	0	-5.13%	0	0.00%	0	18.90%
June	0	7.26%	0	-5.13%	0	0.00%	0	18.90%
July	102,444	38.96%	60,668	22.44%	0	0.00%	90,409	43.22%
August	0	38.96%	0	22.44%	79,268	23.85%	0	43.22%
September	58,504	57.06%	0	22.44%	178,326	77.50%	51,639	57.11%
October	0	57.06%	57,991	48.78%	0	77.50%	0	57.11%
November	0	57.06%	0	48.78%	0	77.50%	0	57.11%
December	138,742	100.00%	112,722	100.00%	74,767	100.00%	159,428	100.00%
TOTAL	323,136		220,095		332,361		371,741	

BEER TAX (PARISH)					ACCOUNT NUMBER 002 .. 433100			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	(29,907)	-31.54%	0	0.00%	0	0.00%
February	0	0.00%	0	-31.54%	0	0.00%	0	0.00%
March	(2,510)	-2.11%	0	-31.54%	0	0.00%	49,608	26.14%
April	0	-2.11%	28,220	-1.78%	0	0.00%	0	26.14%
May	0	-2.11%	0	-1.78%	0	0.00%	0	26.14%
June	0	-2.11%	0	-1.78%	0	0.00%	0	26.14%
July	40,999	32.38%	26,066	25.71%	0	0.00%	43,618	49.13%
August	0	32.38%	0	25.71%	28,269	23.46%	0	49.13%
September	27,421	55.45%	0	25.71%	67,132	79.17%	23,642	61.58%
October	0	55.45%	23,274	50.26%	0	79.17%	0	61.58%
November	0	55.45%	0	50.26%	0	79.17%	0	61.58%
December	52,957	100.00%	47,161	100.00%	25,098	100.00%	72,904	100.00%
TOTAL	118,867		94,814		120,499		189,772	
COMB/% Chg	442,003	-7.40%	314,909	-28.75%	452,860	43.81%	561,513	23.99%

NOTE: There is a two- to four-month lag between the end of a quarter and the time the cash for that quarter is received. Fourth-quarter revenues are normally estimated and accrued at the end of each year, since the actual payment may not be received until well into the following year. The negative amounts shown in 2000 and 2001 result from the fact that the amount that had been accrued for December taxes was greater than the actual collections. No explanation could be found for the large decrease in 2001.

INSURANCE COMPANIES TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 433200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 22:1583 22:1585	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 22:1583 requires a foreign or alien insurer, other than a life insurer, who carries on business in Louisiana to pay to the state treasurer two percent of fire insurance premiums collected by said insurer during the year ending December 31. L.R.S. 22:1585 requires that all monies collected under Section 1583 be credited to a special fund for distribution to each parish governing authority. Further, these funds are to be allocated and distributed by each parish governing authority to each regularly constituted fire department of the municipality or district, or active volunteer fire department certified by the parish governing authority, based on the population within the area served by said fire departments.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: State Treasurer of Louisiana.

Transmittal: Remitted annually to City-Parish Treasurer.

DISTRIBUTION OF PROCEEDS:

The **state treasurer distributes** the 2% fire insurance rebate to each parish **on the basis of a determination of the established population** category of each parish as shown by the latest federal census or as determined by the Division of Business and Economic Research of Louisiana Tech University under the latest federal-state cooperative program for local population estimates. Those regularly paid fire departments of any incorporated municipality or fire and waterworks district in any unincorporated municipality or active volunteer fire departments first receive an annual sum based upon the population within the geographical area served by that fire department, as follows;

<u>POPULATION</u>	<u>AMOUNT</u>
1 - 2,500	\$ 750
2,501 - 5,000	1,000
5,001 or more	1,250

Additional funds are distributed to each parish based on the following population formula:

<u>POPULATION</u>	<u>AMT. PER CAPITA</u>
24,000 or less	\$0.34
24,001 - 55,000	.37
55,001 - 100,000	.40
100,001 - 250,000	.44
250,001 - 425,000	.47
425,001 & over	.50

Any balance that remains after making the distributions as stated above is allocated on an equal per capita basis until all of the total collected funds are utilized. If, however, the total amount of the two percent tax collected on fire insurance premiums is less than the amount required to fully implement the formulas above, the amount collected will be prorated equally among the formula categories by the state treasurer prior to distribution to each parish governing authority.

These funds will then in turn be allocated and distributed by the City-Parish to each regularly constituted fire department of the municipality or active volunteer fire department certified by the parish governing authority, based on the population within the area serviced by each fire department. In order to determine the amount to be paid to each department, the following formula must be applied:

- (1) Total population serviced by all certified fire units of the parish divided into the total monies received by the parish equals the per capita available for distribution to certified local fire units.
- (2) Total population serviced by each certified local fire unit in the parish multiplied by the per capita available as determined in (1) above equals the funds due each certified local fire unit in the parish.

The City-Parish Treasurer is required, within 30 days of the receipt of the money, to pay to the local fire departments the amounts due them.

PAYOR OF FEE:

Every foreign or alien insurer, other than a life insurer, carrying on business in the state must return to the state treasurer a just and true account of all premiums received from businesses in Louisiana that insure property of any nature or description against loss or damage by fire during the 12-month period ending December 31 of each year.

COMPUTATION OF FEE:

The amount collected by the state from the insurance companies is **2% of the amount of premiums received** to insure property of any nature or description against loss or damage by fire as shown by the required return. The portion of this tax to be allocated by the state to East Baton Rouge Parish is calculated according to the formulas described under DISTRIBUTION OF PROCEEDS above.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This money must be used only for the purpose of **rendering more efficient and efficacious regular and/or volunteer fire departments**.

COLLECTIONS FOR THE LAST FOUR YEARS:

INSURANCE COMPANIES TAX (CITY)					ACCOUNT NUMBER 001 . . 433200			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
June-City	422,320	100.00%	446,874	100.00%	0	0.00%	0	0.00%
July-City	0	100.00%	0	100.00%	503,327	100.00%	524,860	100.00%
TOTAL/% Chg	422,320	1.62%	446,874	5.81%	503,327	12.63%	524,860	4.28%

LOUISIANA REVENUE SHARING

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish 002 . . 433300

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 7, § 26 Louisiana Revised Statutes 47:1703 Act 1134 of Regular Session, 2003 Legislature	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Article 7, Section 26 of the Louisiana Constitution of 1974** states that a minimum of \$90,000,000 will be allocated annually from the state revenue sharing fund. The revenue sharing fund will then be distributed to each parish on the basis of population and number of homesteads in each parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the parishes to offset current losses due to the homestead exemption. **L.R.S. 47:1703** provides for a homestead exemption of \$7,500 of the assessed valuation of each bona fide homestead. **Act 1134 of the Regular Session of the 2003 Legislature** provides the distribution allocation for the 2003-04 state fiscal year.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department—Accounting Division.

Transmittal: Remitted by the state in three installments during the year.

DISTRIBUTION OF PROCEEDS:

Louisiana Revenue Sharing funds are distributed by first priority to the tax recipient bodies within the parish to offset current losses due to the homestead exemption.

PAYOR OF FEE:

The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the **Louisiana Revenue Sharing funds**.

COMPUTATION OF FEE:

The annual amount is equal to that percentage of 80% of the total (\$90,000,000) which is equal to the **ratio** which the **population** of the parish bears to the total state population **plus** an amount equal to that percentage of 20% of the total fund which is equal to the **ratio** which the number of **homesteads** in the parish bears to the total number of homesteads in the state. An act is passed each year during the state legislative session which determines the distribution allocation.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Rates are as described above under COMPUTATION OF FEE.

COLLECTIONS FOR THE LAST FOUR YEARS:

LOUISIANA REVENUE SHARING					ACCOUNT NUMBER 002 . . 433300			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Third 1/3 Pmt.								
(May-June)	345,782	33.83%	338,128	49.75%				
Second 1/3 Pmt.								
(March)					344,808	33.38%	343,298	32.90%
First 1/3 Pmt.								
(December)	338,128	33.08%	341,521	50.25%				
Third 1/3 Pmt.								
(May)					344,809	33.38%	341,937	32.77%
Second 1/3 Pmt.								
(March)	338,129	33.09%	0	0.00%				
First 1/3 Pmt.								
(December)					343,298	33.24%	358,254	34.33%
TOTAL	1,022,039	100.00%	679,649	100.00%	1,032,915	100.00%	1,043,489	100.00%
% Chg		-0.18%		-33.50%		51.98%		1.02%

NOTES: The amounts listed as being received in March are accrued in December of the year to which they pertain. That is, the second payment of the state 00-01 fiscal year, for example, received by the City-Parish in March 2001, is considered to be revenue of the City-Parish 2000 fiscal year and is accrued in December of that year.

The apparent decrease in revenues in 2001 is due to a change in accounting policies in which the March payment (second of the state fiscal year) is no longer accrued to the C-P's prior calendar year but is posted to March of the year in which it is actually received. Therefore, in 2001, only two payments are posted.

MINERAL ROYALTIES

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish 002 . . 433400

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 4 (E) Louisiana Revised Statutes 30:127 30:145	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: **Article VII, Section 4 (E)** of the Louisiana Constitution of 1974 provides that one-tenth of the royalties from mineral leases on state-owned land, lake and river beds, and other water bottoms belonging to the state or the title to which is in the public for mineral development are to be remitted to the governing authority of the parish in which severance or production occurs. **L.R.S. 30:127** sets the minimum royalties to be stipulated in any mineral lease entered into by the State of Louisiana. **L.R.S. 30:145** details the allocation of mineral royalties to parishes.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: State Mineral Board.

Transmittal: The State Mineral Board remits royalties collected to the state treasurer, who forwards the City-Parish portion to the Finance Department–Accounting Division quarterly (on the 20th day after the last day of every third month).

DISTRIBUTION OF PROCEEDS:

One-tenth of the royalties from mineral leases on state-owned land, lake and river beds, and other water bottoms belonging to the state or the title to which is in the public for mineral development is **remitted to the governing authority of the parish** in which severance or production occurs.

PAYOR OF FEE:

All lessees under mineral leases for state-owned land, lake and river beds, and other water bottoms belonging to the state or the title to which is in the public for mineral development are required as part of the lease agreement to pay royalties on mineral production to the state as lessor.

COMPUTATION OF FEE:

The minimum royalties stipulated to be paid to the state in any mineral lease agreement, other than a lease executed by or on behalf of a school board, shall be:

- 1) One-eighth of all oil and gas produced and saved;
- 2) One-eighth of the value per long ton of sulphur produced and saved, which shall yield not less than two dollars per long ton;

- 3) One-eighth of the value per ton for all potash produced and saved, which shall yield not less than ten cents per ton;
- 4) Five percent of all lignite produced and saved;
- 5) Five percent of the value per ton on a dry salt basis for all salt produced and saved, which shall yield not less than ten cents per ton;
- 6) One-eighth of all other minerals produced and saved.

The minimum royalties to be stipulated in any lease executed by or on behalf of any school board shall be:

- 1) One-sixth of all oil and gas produced and saved;
- 2) One-sixth of the value per long ton of sulphur produced and saved, which shall yield not less than two dollars per ton;
- 3) One-sixth of the value per ton for all potash produced and saved, which shall yield not less than ten cents per ton;
- 4) Five percent of all lignite produced and saved;
- 5) Five percent of the value per ton on a dry salt basis for all salt produced and saved, which shall yield not less than ten cents per ton;
- 6) One-sixth of all other minerals produced and saved.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MINERAL ROYALTIES (PARISH)					ACCOUNT NUMBER 002 . . 433400			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	56,084	20.83%	0	0.00%	0	0.00%	37,352	15.02%
May	0	20.83%	0	0.00%	0	0.00%	0	15.02%
June	0	20.83%	0	0.00%	0	0.00%	0	15.02%
July	53,862	40.84%	159,445	55.31%	0	0.00%	77,482	46.18%
August	0	40.84%	0	55.31%	0	0.00%	0	46.18%
September	0	40.84%	0	55.31%	0	0.00%	0	46.18%
October	62,832	64.17%	128,826	100.00%	21,976	27.00%	72,920	75.51%
November	0	64.17%	0	100.00%	0	27.00%	0	75.51%
December	96,458	100.00%	0	100.00%	59,408	100.00%	60,897	100.00%
TOTAL/% Chg	269,236	71.70%	288,271	7.07%	81,384	-71.77%	248,651	205.53%

NOTES: Large changes can occur from one year to the next because the prices of oil and gas are very volatile and can fluctuate greatly.

SEVERANCE TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish 002 . . 433500

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 4 Louisiana Revised Statutes 47:631, et seq.	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: Article VII, Section 4 of the Louisiana Constitution of 1974 provides for the imposition of a severance tax on natural resources severed from the soil or water. It also provides for the allocation of (1) one-third of the sulphur severance tax not to exceed \$100,000; (2) one-third of the lignite severance tax, but not to exceed \$100,000; (3) one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber not to exceed \$500,000, and (4) three-fourths of the timber severance tax to the governing authority of the parish in which the severance or production occurs. This article was amended by the voters in 1998 to increase the maximum on all natural resources other than sulphur, lignite, or timber from \$500,000 to \$750,000. **L.R.S. 47:631, et seq.**, contain the provisions for a general severance tax on natural resources in the State of Louisiana. These statutes provide for imposition of the tax on all natural resources severed from the soil or water, including all forms of timber, including pulp woods, turpentine, and other forest products; minerals such as oil, gas, natural gasoline, distilled condensate, casinghead gasoline, sulphur, salt, coal, lignite, and ores; also marble, stone, gravel, sand, shells, and other natural deposits; and the salt content in brine. They also provide for the rate of the tax to be collected by the state on severance of the various types of resources and for the allocation of the amounts collected between the state and the parishes in which the severance or production occurs.

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Louisiana Department of Revenue and Taxation.

Transmittal: Remitted to state treasurer, who in turn remits to City-Parish Finance Department–Accounting Division. The timber severance tax is remitted to the parish quarterly. The general severance tax is remitted in one annual payment each May.

DISTRIBUTION OF PROCEEDS:

One-third of the sulphur severance tax but not to exceed \$100,000; one-third of the lignite severance tax but not to exceed \$100,000; one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber but not to exceed \$500,000; and three-fourths of the timber severance tax are allocated to the governing authority of the parish within which the production occurs. Effective July 1, 1999, the maximum amount of the severance tax on all natural resources other than sulphur, lignite, or timber remitted to the parishes will increase from \$500,000 to \$750,000.

PAYOR OF FEE:

The severance tax is paid to the State of Louisiana by the **owner of natural resources** at the time of severance.

COMPUTATION OF FEE:

The percentages of the taxes collected by the state that are remitted to the parish are listed above under DISTRIBUTION OF PROCEEDS.

The computation of the taxes to be collected by the State of Louisiana from the owners of the resources being severed from the soil or water is based on the type and quantity of the products or resources severed. For rates currently in effect on each type of natural resource, see L.R.S. 47:633.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEVERANCE TAX (PARISH)					ACCOUNT NUMBER 002 . . 433500			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	16,642	1.98%	0	0.00%	0	0.00%
April	0	0.00%	0	1.98%	0	0.00%	0	0.00%
May	757,855	97.63%	648,481	79.01%	0	0.00%	155,524	19.64%
June	0	97.63%	0	79.01%	343,575	43.19%	0	19.64%
July	0	97.63%	0	79.01%	0	43.19%	0	19.64%
August	9,156	98.81%	128,475	94.28%	279,258	78.29%	148,944	38.46%
September	0	98.81%	0	94.28%	0	78.29%	0	38.46%
October	0	98.81%	0	94.28%	0	78.29%	0	38.46%
November	9,216	100.00%	24,087	97.14%	99,915	90.85%	284,872	74.44%
December	0	100.00%	24,105	100.00%	72,808	100.00%	202,400	100.00%
TOTAL/% Chg	776,227	-6.22%	841,790	8.45%	795,556	-5.49%	791,740	-0.48%

NOTE: The decrease in 2000 is due to the December payment's not being received until March of 2001, which was too late to record in 2000 revenues. The primary reason for the decrease in 2002 is due to a \$7 per barrel drop in the price of oil during that period.

TOBACCO TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 433600

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:841 47:843 (E) 47:869 47:857 Act 32 of the 2000 Regular Session of the Louisiana State Legislature	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: L.R.S. 47:841 levies a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking tobacco. L.R.S. 47:843 (E) provides for the deposit into the state general fund of all tobacco tax monies remaining after the revenues are paid out according to certain formulas. L.R.S. 47:869 provides the formulas for the disposition of the tobacco tax monies collected. L.R.S. 47:857 provides for refunds to dealers in the case of damaged goods. Act 32 of the 2000 Regular Session of the Louisiana State Legislature levies an additional tax of fourteen-twentieths of one cent per cigarette (increase from 20¢ per pack to 34¢ per pack).

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Louisiana Department of Revenue and Taxation.

Transmittal: Remitted to State Treasurer, who in turn remits the portion due the City of Baton Rouge quarterly to the Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

EIGHT-CENT PORTION

The eight-cent portion is distributed in accordance with L.R.S. 47:869 as follows:

- (1) The sum of one million dollars annually shall be credited to Louisiana State University and Agricultural and Mechanical College to be withdrawn and used by the University.
- (2) To the municipalities of Louisiana which are now or which hereafter are incorporated as municipal corporations. These funds shall be allocated, distributed, and paid to such municipalities on the basis of the population of each as shown by the federal census, and such allocation, distribution, and payment shall be made in accordance with the following schedule:
 - (a) Where the population is 1,000 or less, the municipality shall receive \$4.65 for each inhabitant.
 - (b) Where the population is 1,001 to 2,500, inclusive, the municipality shall receive \$4.40 for each inhabitant.
 - (c) Where the population is from 2,501 to 10,000, inclusive, the municipality shall receive \$4.25 for each inhabitant.
 - (d) Where the population is from 10,001 to 25,000, inclusive, the municipality shall receive \$4.00 for each inhabitant.

- (e) Where the population is from 25,001 to 100,000, inclusive, the municipality shall receive \$3.50 for each inhabitant.
 - (f) Where the population is above 100,000, the municipality shall receive \$2.50 for each inhabitant.
- (3) In the event that the avails of eight-twentieths of one cent per cigarette tax imposed, less that amount allocated to Louisiana State University and less that amount retained by the collector under this Chapter, should exceed the amount allocated to the several municipalities under the distribution formula, such surplus shall be allocated, distributed, and paid as follows:
- (a) The parishes of Cameron, Plaquemines, St. Bernard, St. Charles, and St. John the Baptist, the sum of \$1.50 for each inhabitant of each such parish as shown by federal census.
 - (b) The balance of such surplus shall constitute a fund to be used exclusively for the purpose of increasing the per capita allocation, distribution, and payment to the municipalities in the various categories, beginning with those receiving the smallest per capita allocation.
 - (c) In addition to the amount, percentages, and allocations above set forth that completely allocates 37.5% of the avails of eight-twentieth of one cent per cigarette tax, cities of over 100,000 population shall receive the further sum of 50¢ for each inhabitant, which amount shall be paid out of the remaining 62.5% of the avails of eight-twentieth of one cent per cigarette tax.
- (4) Any remaining amounts of these taxes collected by the state are deposited into the state general fund.

THREE-CENT PORTION

The three-cent portion is distributed in accordance with L.R.S. 47:843(E) as follows:

- (1) To pay the cost of collecting the tax.
- (2) Of the amount remaining after paying the cost of collecting, fifty percent to the City of New Orleans, and fifty percent to all other municipalities and parishes with no municipalities on an equal per capita basis.

PAYOR OF FEE:

Every person who sells, uses, consumes, handles, or distributes cigars, cigarettes, and smoking tobacco in the state pays the excise tax to the State of Louisiana.

COMPUTATION OF FEE:

- A. **Cigars.**
 - 1. Upon cigars invoiced by the manufacturer at \$120 per thousand or less, the tax is 8% of the invoice price.
 - 2. Upon cigars invoiced by the manufacturer at more than \$120 per thousand, the tax is 20% of the invoice price.
- B. **Cigarettes.**

The tax is one cent per cigarette. This 34-cent-per-pack of cigarettes is broken into two dispositions to the City-Parish: (1) eight cents and (2) three cents. The other twenty-three cents is retained by the state.
- C. **Smoking Tobacco.**

The tax is 33% of the invoice price.

The amounts appropriated each year have been substantially less than the amounts actually collected.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

L.R.S. 47:857 provides that the collector of tobacco tax revenues for the State of Louisiana may promulgate rules and regulations providing for the refund to the dealer of the cost of stamps affixed to goods which by reason of damage become unfit for sale and are destroyed by the dealer or returned to the manufacturer or jobber.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

TOBACCO TAX (CITY)					ACCOUNT NUMBER 001 . . 433600			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
May	200,120	50.00%	0	0.00%	0	0.00%	0	0.00%
August	200,119	100.00%	0	0.00%	0	0.00%	0	0.00%
November	0	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL/% Chg	400,239	-50.00%	0	-100.00%	0	N/A	0	N/A

NOTE: The tobacco tax distribution from the State of Louisiana has not been funded since the state fiscal year 1999-2000.

ANALYSIS OF TAX DISPOSITION

THREE-CENT DISPOSITION								
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
May	87,754	50.00%	0	0.00%	0	0.00%	0	0.00%
August	87,753	100.00%	0	0.00%	0	0.00%	0	0.00%
November	0	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL/% Chg	175,507	-50.00%	0	-100.00%	0	N/A	0	N/A

EIGHT-CENT DISPOSITION								
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
May	112,366	50.00%	0	0.00%	0	0.00%	0	0.00%
August	112,366	100.00%	0	0.00%	0	0.00%	0	0.00%
November	0	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL/% Chg	224,732	-50.00%	0	-100.00%	0	N/A	0	N/A

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City 001 . . 433900 Parish 002 . . 433900

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:2002, et seq. 33:2218, et seq. 18:55, et seq. 13:1874, et seq. 13:10.3 33:7392 13:2591 Attorney General Opinion 94-265	<i>Plan of Government</i> Section 8.01(b) Statement 24 of the Governmental Accounting Standards Board

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: N/A

State: (1) State Supplemental Pay for Employees:

L.R.S. 33:2002 states that, in addition to the compensation paid by any municipality, parish, or fire protection district maintaining a fire department to the employees of such department, certain employees shall be paid extra compensation by the state. **L.R.S. 33:2218** states that, in addition to the compensation paid by any municipality to any municipal police officer, certain qualified full-time police officers are to be paid extra compensation by the state. **Attorney General Opinion 94-265** interpreted L.R.S. 33:2218.2 to include investigators and the director of the Alcohol Beverage Control Board.

(2) State Pay for Registrar of Voters Employees:

L.R.S. 18:55 provides salary ranges and pay schedules for registrars of voters. **L.R.S. 18:56** states that salaries provided by law for the registrar, the chief deputy, and any other unclassified employees may be supplemented by the parish governing authority. **L.R.S. 18:59** provides for the compensation of deputies, confidential assistants, and other permanent office employees and details how much of those salaries are to be paid by the state and how much by the parish.

(3) Judicial Supplemental Pay for Judges:

L.R.S. 13:10.3 created the Judges' Supplemental Compensation Fund to be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses. **L.R.S. 13:1874** states that, in addition to the compensation and fees payable to the city court judges in this state, each city court judge shall receive a supplemental salary payable by the state. **L.R.S. 13:1874.1** sets the maximum compensation for City Court judges from both municipal and state sources at a level no greater than that received by district judges. In addition, **L.R.S. 13:1875** provides for the annual compensation of City Court judges to be set by the Metropolitan Council.

(4) Municipal Employees' Retirement System:

L.R.S. 33:7392 states that each sheriff and ex officio tax collector shall deduct one-fourth of one percent of the aggregate amount of the tax shown to be collected by the tax roll of each respective parish excepting Orleans Parish, which money each respective sheriff shall turn over to the Municipal Employees' Retirement System of Louisiana. The board of trustees shall annually apportion and pay to the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge a percentage of taxes remitted by the Sheriff of East Baton Rouge to the Employees' Retirement System for the fiscal year.

(5) State Pay for Justices of the Peace:

L.R.S. 13:2591 states that every justice of the peace and every constable for each justice of the peace court in the state shall be paid by the state an additional salary equal to the amount paid justices of the peace and constables by their respective parishes, in no event to exceed one hundred dollars per month, provided funds are available and appropriated by the Legislature. The current level of funding appropriated by the Legislature allows for a payment of seventy-five dollars per month.

Local: Section 8.01(b) of *The Plan of Government of the City of Baton Rouge and the Parish of East Baton Rouge* requires the Director of Finance to maintain accounting systems for the City-Parish in accordance with the best recognized practices in governmental accounting. In the United States, these standards are determined and promulgated by the nationally recognized Governmental Accounting Standards Board (GASB). **Statement 24 of the Governmental Accounting Standards Board** defines on-behalf payments for fringe benefits and salaries as direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employees of another, legally separate entity (the employer entity or employer government). Statement 24 further states that an employer government should recognize revenue and expenditures or expenses for on-behalf payments for fringe benefits and salaries. The employer government should recognize revenue equal to the amounts that third-party recipients of the payments have received and that are receivable at year-end for the current fiscal year.

COLLECTION AND TRANSMITTAL OF FUNDS:**Collector:**

- (1) Upon receipt of warrants drawn by the mayor or parish official of the respective municipalities or parishes, the **Director of the State Department of Public Safety** prepares individual checks to **each eligible employee**.
- (2) The **Commissioner of Elections** includes payments for **registrars of voters and their employees** in his annual budget.
- (3) **City Court judges** are paid monthly on their own warrant.
- (4) The amounts for the **Municipal Employees' Retirement System** are collected by the **Sheriff of East Baton Rouge Parish** (Contact Octave Anthaume, 389-4817).
- (5) Upon receipt of warrants drawn by the mayor or parish official of the respective municipalities or parishes, the **Director of the State Department of Public Safety** prepares individual checks to **each eligible law-enforcement employee**.

Transmittal:

- (1) The Director of the **State Department of Public Safety** delivers the checks to individual employees by mail or other such means.
- (2) For the Registrar of Voter employees, monies are paid to each person by the **Commissioner of Elections**.
- (3) City Court judges are paid directly from the Judges' Supplemental Compensation Fund by the **state**.
- (4) The **East Baton Rouge Sheriff's Office** remits funds to the **Municipal Employees' Retirement System** of Louisiana. The Board of Trustees of that System then annually apportions and remits funds directly to the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge. The Finance Department–Accounting Division prepares a journal entry at the end of each year to recognize revenue and expenditures for these payments.
- (5) The Director of the **State Department of Public Safety** delivers the checks to individual employees by mail or other such means.

DISTRIBUTION OF PROCEEDS:

N/A

PAYOR OF FEE:

- (1) **The Department of Public Safety of the State of Louisiana** pays the supplemental pay to fire and police employees.
- (2) **The Commissioner of Elections of the State of Louisiana** is responsible for employees of the Registrar of Voters' office.
- (3) The state **Judges' Supplemental Compensation Fund** provides funding for City Court judges' judicial supplemental pay.
- (4) Funds are remitted directly to the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge from the **Municipal Employees' Retirement System of Louisiana**.
- (5) **The Department of Public Safety of the State of Louisiana** pays the supplemental pay to justices of the peace and ward constables.

COMPUTATION OF FEE:

- (1) **State Supplemental Pay:** L.R.S. 33:2002 (A) and L.R.S. 33:2218.2 (A) provide that state supplemental compensation is to be set at **\$300** per month for each eligible employee who has completed one year of service.
- (2) **Registrar of Voters and Employees:** Pay for the Registrar of Voters, the Chief Deputy Registrar, and the Confidential Assistant is determined by salary schedules set forth in L.R.S. 18:55, et seq. The ranges of those schedules are determined by the population of the parish. Other employees of that office are paid according to state Civil Service scales.
- (3) **Each City Court Judge** will be paid **\$33,510** in 2004 from the Judges' Supplemental Compensation Fund.
- (4) **Municipal Employees' Retirement System:** The amount is arrived at by dividing the number of employees who are members of the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge, excluding policemen and firemen, by the total number of employees of all other municipalities in the Parish of East Baton Rouge plus the members of said system. The percentage derived from that calculation is applied to the amount turned over by the E.B.R. Sheriff's Office.
- (5) **Justices of the Peace and Constables** are paid an amount equal to the compensation paid by each respective parish, so long as that amount does not exceed \$100 per month. The amount paid was \$50 per month until July 1, 1998, at which time the amount paid by the state was increased to **\$75** per month.

REFUND PROCEDURE, RESTRICTION, AND RATE LIMITATIONS:

- (1) **State Supplemental Pay:** See the COMPUTATION OF FEE section.
- (2) **Registrar of Voters:** L.R.S. 18:55 states that no registrar shall receive an annual compensation in an amount which is less than the amount received as of December 31, 1977. L.R.S. 18:59 includes chief deputy registrars and confidential assistants.
- (3) **City Court Judges:** L.R.S. 13:1874.1 states that the salary of a judge of a city court shall in no case exceed the salary of a district court judge of the judicial district in which the city court is located.
- (4) **Municipal Employees' Retirement System:** Not applicable.
- (5) **Justices of the Peace and Ward Constables:** Not applicable.

MONTHLY COLLECTIONS FOR THE LAST FOUR YEARS:

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (CITY)					ACCOUNT NUMBER 001 . . 433900			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
March	1,161,237	26.90%	1,153,027	26.88%	1,140,323	26.94%	1,126,808	26.98%
June	0	26.90%	0	26.88%	0	26.94%	960,933	49.98%
July	1,008,848	50.28%	994,144	50.06%	985,063	50.21%	0	49.98%
August	0	50.28%	0	50.06%	0	50.21%	0	49.98%
October	1,159,161	77.13%	1,147,328	76.80%	1,129,439	76.89%	1,117,643	76.74%
November	0	77.13%	0	76.80%	0	76.89%	0	76.74%
December	986,971	100.00%	994,944	100.00%	978,518	100.00%	971,707	100.00%
TOTAL	4,316,217		4,289,443		4,233,343		4,177,091	

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (PARISH)					ACCOUNT NUMBER 002 . . 433900			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
March	46,997	7.44%	48,305	7.28%	50,031	7.00%	49,808	6.71%
June	0	7.44%	0	7.28%	0	7.00%	57,545	14.47%
July	52,134	15.69%	54,541	15.51%	61,511	15.60%	0	14.47%
August	0	15.69%	0	15.51%	0	15.60%	0	14.47%
October	47,364	23.18%	49,309	22.94%	57,515	23.65%	53,070	21.62%
November	0	23.18%	0	22.94%	0	23.65%	0	21.62%
December	485,398	100.00%	511,036	100.00%	545,879	100.00%	581,477	100.00%
TOTAL	631,893		663,191		714,936		741,900	
COMB/% Chg	4,948,110	0.73%	4,952,634	0.09%	4,948,279	-0.09%	4,918,991	-0.59%

NOTES: Effective in 1996, GASB issued Statement 24 which requires the City-Parish to record in its financial system on-behalf payments made by the State of Louisiana for salaries and/or fringe benefits of City-Parish employees. Payments to individual employees are made throughout the year; however, the City-Parish records these revenues and expenditures only quarterly, as required by GASB Statement 24.

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS		DETAIL OF ALL FUNDS		
FUND AND TYPE	2000 AMOUNT	2001 AMOUNT	2002 AMOUNT	2003 AMOUNT
GENERAL FUND:				
State Supplemental Pay				
Parish Attorney	46,384	47,077	43,200	42,230
City Constable	105,368	109,522	112,330	105,645
Police	2,133,115	2,097,755	2,042,232	2,014,040
Fire	1,900,640	1,900,930	1,893,718	1,865,610
Total General Fund State Supplemental Pay	4,185,507	4,155,284	4,091,480	4,027,525
Judicial Supplemental Pay - City Court	146,550	150,221	156,264	163,578
Registrar of Voters State Pay	173,710	178,136	206,741	205,053
Justice of the Peace State Pay	10,800	10,800	10,800	10,800
Municipal Employees' Retirement System	431,543	458,193	482,994	512,035
Total General Fund On-Behalf Payments	4,948,110	4,952,634	4,948,279	4,918,991
SPECIAL FUNDS:				
State Supplemental Pay				
City Constable Court Cost	21,600	24,369	26,030	21,046
Gaming Enforcement Division	10,800	3,877	3,600	3,600
Brownsfield Fire Protection District	9,000	10,800	10,385	10,800
Greater Baton Rouge Airport District	84,599	81,691	88,061	78,784
Total Special Funds State Supplemental Pay	125,999	120,737	128,076	114,230
Total All Funds State Supplemental Pay	4,311,506	4,276,021	4,219,556	4,141,755
TOTAL ALL FUNDS ON-BEHALF PAYMENTS	5,074,109	5,073,371	5,076,355	5,033,221

PAYMENTS IN LIEU OF TAXES — FEDERAL GOVERNMENT

REVENUE TYPE	FUND . . OBJECT		
Intergovernmental Revenues	Parish	002 . . 436101	Federal Gov't.

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
31 United States Code, Chapter 31	N/A	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: 31 U.S.C., Chapter 31, recognizes that the inability of local governments to collect property taxes on federally-owned land can create a financial impact and authorizes annual payments by the Bureau of Land Management to local governments to offset losses in property taxes due to nontaxable federal lands within their boundaries. Payments are calculated according to the number of acres of federal land, with a limitation involving the population of the locality.

State: N/A

Local: N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Accounting Division.

Transmittal: Recorded as received.

DISTRIBUTION OF PROCEEDS:

Not applicable.

PAYOR OF FEE:

The Bureau of Land Management of the Department of the Interior of the federal government administers this fee and calculates the amount each year.

COMPUTATION OF FEE:

Payment in lieu of Taxes–Federal Government: The amount paid is computed according to a Bureau of Land Management formula. The calculation is made by applying a per-acre amount to the number of acres of non-taxable land in EBR Parish, with a limitation imposed by the population of the parish. The per-acre amount is adjusted each year according to the CPI.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The 2003 payment may not exceed \$2,701,000 (based on population).

COLLECTIONS FOR THE LAST FOUR YEARS:

PAYMENTS IN LIEU OF TAXES - FEDERAL GOVERNMENT (PARISH)						ACCOUNT No. 002 . . 436101		
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
October	502	100.00%	0	0.00%	756	100.00%	887	100.00%
November	0	100.00%	718	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	502	5.24%	718	43.03%	756	5.29%	887	17.33%

OTHER INTERGOVERNMENTAL REVENUES
U.S. DEPARTMENT OF ENERGY — CLEAN AIR EXPO

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below:

U.S. DEPARTMENT OF ENERGY (CLEAN AIR EXPO)					ACCOUNT NUMBER 001 . . 431606			
2000			2001		2002		2003	
REVENUE TYPE	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
November	1,500	100.00%	0	0.00%	0	0.00%	0	0.00%

U.S. DEPARTMENT OF ENERGY (CLEAN AIR EXPO)					ACCOUNT NUMBER 002 . . 431606			
2000			2001		2002		2003	
REVENUE TYP	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
November	1,000	100.00%	0	0.00%	0	0.00%	0	0.00%
COMB./%Chg	2,500	N/A	0	-100.00%	0	N/A	0	N/A

NOTE:
The amounts in 2000 represent reimbursements from the

U.S. Department of Energy in support of the Greater Baton Rouge Clean Cities Coalition to conduct a designation ceremony for the Clean Cities Program (Clean Air Expo) on April 12, 2000.